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BUDGET ANALYST TRAINING
IN NAVY TYPE COMMANDS

by

David Kendall Wright

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The research for this thesis has been conducted to determine the adequacy of training support available to prepare budget analysts to do their jobs relative to position requirements. A survey was distributed to the comptrollerships of COMNAVAIRPAC and COMNAVSURFPAC and to their subordinate field level activities. Responses indicate that the primary source of training for budget analysts is on-the-job training. Additional findings are that there is a lack of entry level training for budget analysts and a high job turnover rate. Areas mentioned by analysts and supervisors as requiring additional training support are: computer utilization and automated data processing skills, writing budget justifications, IDAFMS, and the Navy financial management system.

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Budget Analyst Training in Navy Type Commands

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ABSTRACT

The research for this thesis has been conducted to determine the adequacy of training support available to prepare budget analysts to do their jobs relative to position requirements. A survey was distributed to the comptrollerships of COMNAVAIRPAC and COMNAVSURFPAC and to their subordinate field level activities. Responses indicate that the primary source of training for budget analysts is on-the-job training. Additional findings are that there is a lack of entry level training for budget analysts and a high job turnover rate. Areas mentioned by analysts and supervisors as requiring additional training support are: computer utilization and automated data processing skills, writing budget justifications, IDAFMS, and the Navy financial management system.
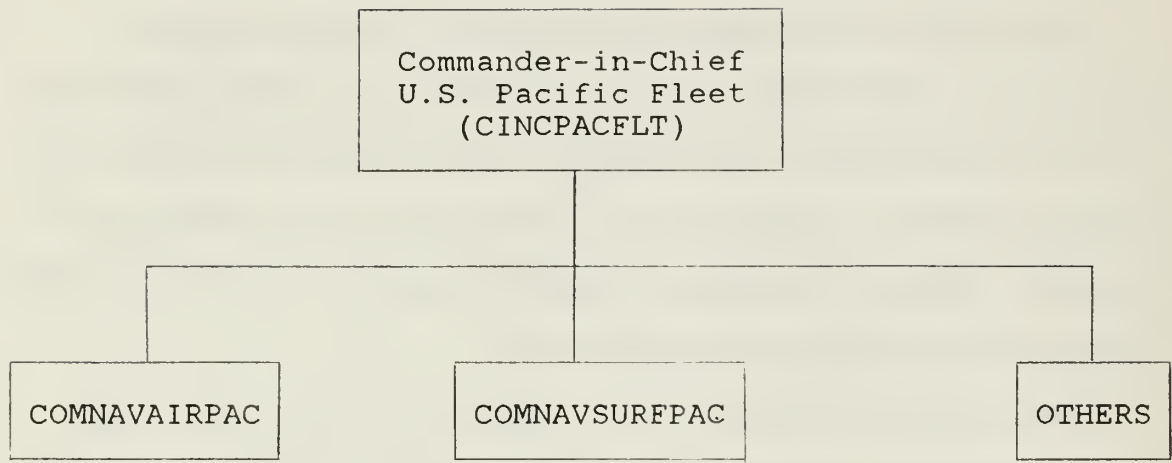
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I. INTRODUCTION

This thesis has been completed as a joint research project for the comptroller's of Commander, Naval Air Force, U.S. Pacific Fleet and Commander, Naval Surface Force, U.S. Pacific Fleet.[1] The focus of the study is the adequacy of training support to prepare budget analysts to do their jobs relative to position requirements.

The initial idea for the project evolved from a type command senior civilian budget officer concerned about the quality of budget and administrative support from subordinate activities/responsibility centers.[2] Budget submissions provided by responsibility centers required significant revision by staff before forwarding to Commander-in-Chief, U.S. Pacific Fleet, the major claimant in the financial management chain-of-command. Specifically, written justifications provided by the responsibility centers in support of their budget requests, and documentation of unfunded requirements frequently required complete revision before they could be passed to CINCPACFLT. [Ref.1]

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[1] Further references to these commands will be by the following acronyms: COMNAVAIRPAC or simply AIRPAC, and COMNAVSURFPAC or SURFPAC respectively.

[2] Refer to Figure 1 on the following page for a list of responsibility centers in AIRPAC and SURFPAC.

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                        ┌─────────────────────────┐
                        │   Commander-in-Chief     │
                        │   U.S. Pacific Fleet     │
                        │    (CINCPACFLT)          │
                        └─────────────────────────┘
                                     │
           ┌─────────────────────────┼─────────────────────────┐
  ┌─────────────────┐       ┌─────────────────┐        ┌─────────────┐
  │  COMNAVAIRPAC   │       │  COMNAVSURFPAC  │        │   OTHERS    │
  └─────────────────┘       └─────────────────┘        └─────────────┘
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NAS Adak   Fleet Activities Chinhae
NAS Agana   NAB Coronado
NAS Alameda   NAVSTA Guam
NAF Atsugi   NAVSTA Long Beach
NAS Barbers Point   *NAVSTA Mare Island
NAS Cubi Point   NAVSTA Pearl Harbor
NSF Diego Garcia   NAVSTA Pudget Sound
NAF El Centro   NAVSTA San Diego
NAS Fallon   SIMA San Diego
NAS Lemoore   Fleet Activities Sasebo
NAS Miramar   NAVSTA Subic Bay
NAF Misawa   NAVSTA Treasure Island
NAS Moffett Field   Fleet Activities Yokosuka
NAS North Island
COMFLEACT Okinawa
NAS Whidbey Island

   * Control of NAVSTA Mare Island will pass from SURFPAC
     to NAVSEA on June 1, 1989.

                        Figure 1.

        Financial Management Organization of CINCPACFLT

A civilian counterpart at another type command had similar concerns that the budget submissions provided by responsibility centers frequently required correction prior to forwarding to CINCPACFLT. Both type command budget officers expressed the view that the root cause of these and related budget administration problems is directly attributable to a lack of budget analyst training support for the financial managers throughout their organization. [Refs. 2,3]

A. PROBLEM DEFINITION

Little formal Budget Analyst training is presently available to most analysts within COMNAVAIRPAC or COMNAVSURFPAC shore stations. This situation is particularly acute in view of the fact that many present budget analysts have moved up through the civilian ranks from a "technical position" such as accounting technician or budget assistant to fill a "professional" vacancy as a budget analyst.

While there exists a two year apprenticeship program for budget analysts, which is being utilized by AIRPAC, SURFPAC, and their subordinate shore activities, it appears that the majority of individuals filling shore station budget analyst positions are trained on the job and receive little, if any, formal training before they assume the responsibilities of their position. This problem is by no means unique to these Navy type commands. As noted by a critic recently, "the

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scarcity of trained budget analysts at the entry level is a pervasive problem among government agencies." [Ref. 4]

Of the formal classroom training opportunities available to AIRPAC and SURFPAC civilian and military personnel, the Practical Comptrollership Course (PCC) taught at the Naval Postgraduate School (NPS) and the Professional Military Comptroller School (PMCS) taught at Maxwell Air Force Base, AL, are the most notable. Billets for both courses however are often hard to obtain due to the limited availability of training funds and/or TAD funds, and shortages in the number of seats available.

While these two courses offer excellent training opportunities, they are generally not offered to budget analysts at the point when they begin their assignments as analysts. Instead, these formal classroom courses are typically available only much later in the analysts' career.

Classroom opportunities intended for entry level personnel are offered by the Office of the Comptroller of the Navy (NAVCOMPT) and the U.S. Office of Personnel Management (OPM). Course materials offered by both are suitable for entry level analysts. NAVCOMPT courses are taught relatively infrequently and on a random or as required basis. OPM course offerings are regularly scheduled at various locations but, the associated travel and tuition costs may limit their availability for some activities.

B.   PURPOSE OF THE STUDY

The purpose of this thesis is to conduct an indepth review of the training resources available to meet the requirements of the civilian budget analysts within the DON, specifically within the comptrollerships of the AIRPAC and SURFPAC. It seeks to ascertain the extent of training available and its utilization. It will make recommendations for improvement of the training support provided to civilian budget analysts to enable shore station budget analysts to perform more effectively as managers.of their limited fiscal resources.

C.   RESEARCH QUESTIONS

To focus this thesis on budget analyst training, research questions were developed to assess utilization of training and its relative effectiveness in providing budget analysts knowledge to perform as indicated in civilian position description requirements. The research questions are as follow:

- What specific skills are required of the analyst?
- What percentage of the Budget Analyst's time is devoted to each of the following:
    * Formulation of the shore activity's OM&N budget?
    * Program planning and execution of OPN requirements and procedures?
    * Evaluation of financial plans?
    * Review and analysis of periodic budget execution data and conduct post-cycle critiques?

* Making recommendations for reprogramming funds?

* Providing guidance to subordinate activities or work centers concerning budgetary trends and problem areas?

- What training is being provided to analysts to meet their job requirements?

- What training is needed to enable the analysts to more effectively perform their job requirements?

D. RESEARCH METHODOLOGY

The research method involved examination of current budget analyst job requirements, the functional skills used to meet those requirements, and the training employed to support the requirements. Data was gathered through administration of written survey questionnaires to budget analysts, other financial managers and senior accounting officers at each of the responsibility centers within COMNAVAIRPAC and COMNAVSURFPAC (see Appendix).[3] Data also was collected through personal and telephone interviews with selected individuals from the financial management organization of each major command, Navy Finance Center, Cleveland, OH, the Office of the Navy Comptroller, OPM's San Francisco Regional Training Center and the civilian personnel office at the Naval Postgraduate School.

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[3] Each activity was asked to provide a questionnaire to all individuals directly involved in the budget formulation and execution process (e.g., Comptroller, Deputy Comptroller, Budget Officer, Accounting Officer, Budget Analyst and Budget Assistant).

II. BACKGROUND ON THE PROBLEM

A. JOB REQUIREMENTS

Budget Analysts and Budget Officers (GS-560 Series Civil Service personnel) perform, advise or supervise work on all phases of budget formulation and execution for the Department of the Navy (DON). Their efforts guide the budget administrative work of an installation or type command comptroller to effectively manage the funding received in the annual operating budget. As outlined in the Office of Personnel Managements´s X-118 Handbook, budget analysts are generally expected to:

> ...analyze the relative costs and benefits of alternative courses of budget and program action, check the propriety of obligations and expenditures, establish standard rates and charges to customers of industrially-funded activities or develop budgetary policy and regulatory guidance. [Ref. 5]

Their work demands, "...a knowledge of the particular phase(s) of budgeting, analytical methods, processes, and procedures used in budgeting for assigned organizations, programs or activities." [Ref. 6]

Budget officers are responsible for all budgetary actions which support an organization´s effective utilization of allocated fiscal resources.

> At a minimum the budget officer´s responsibilities include formulation and execution of the annual operating budget for the employing component or activity. However, most budget officers also provide expert staff advice and assistance to managers by developing budget plans and

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estimates, interpreting budget plans and estimates, interpreting budget laws, policies and regulations, analyzing the cost effectiveness of program operation, and recommending alternate source of program funding. [Ref. 7]

Individuals seeking a GS-560 Series position may qualify on the basis of past work experience and/or through undergraduate or graduate level education. Experience requirements are expected in two categories, General Experience and Specialized Experience, and varying levels of each are required for the grade level desired.

General experience is experience from which the applicant gained a general knowledge of financial and management principles and practices applicable to organizations. Experience in specialized fields which are closely related to budget analysis (e.g., management analysis, accounting, or financial analysis), or excess specialized experience is acceptable as general experience.

Specialized experience is experience which provided specific knowledge and skill in the application of budgetary principles, practices, methods and procedures directly related to the work position to be filled. Such experience must include substantially full-time work or its part-time equivalent in one or more of the following budgetary functions:

- budget preparation, justification and presentation;

- budget execution, (i.e., monitoring and control of obligations and expenditures);

- development of budgetary policies, procedures or guides;

- development, evaluation, or revision of budgetary control systems; or

- planning and budgeting for the operations of a working capital fund. [Ref. 8]

Experience requirements for the GS-560 Series are summarized in the following table:

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TABLE 1

EXPERIENCE REQUIREMENTS BY GRADE LEVEL

Grade	Specialized (years)	General (years)	Total (years)
GS-5...............	0	3	3
GS-7...............	1	3	4
GS-9...............	2	3	5
GS-11 or higher...	3	3	6

Source: OPM X-118 Handbook, June 1981

Experience can be gained through government employment at related or subordinate positions within the civil service structure or through similar positions outside the federal government.

There are no minimum education requirements to be a Federal Budget Analysis Professional; however, education may be substituted for the general and specialized experience requirements in the GS-560 series.

Part-time undergraduate education from an accredited college or university may be substituted at the rate of one year of education (30 semester hours) for nine months of general experience. Successful completion of a four year course of study of the equivalent is acceptable as meeting all requirements for the GS-5 level.

One full academic year of relevant graduate education in business administration, economics, accounting, governmental budgeting, public administration, industrial engineering, political science or an equally relevant field with comparable course work meets all the requirements for grade GS-7. Successful completion of all requirements for a master´s or equivalent degree, or two full years of graduate education which is in one of the fields described above, meets all the requirements for grade GS-9. [Ref. 9]

Entry level positions, GS-5 and 7 grades, may be filled

without regard to experience or educational requirements

through inservice lateral reassignment.

> Inservice placement of employees from positions in the
> Budget Clerical and Assistance Series (GS-561), Accounting
> Technician Series (GS-525), the General Accounting
> Clerical and Administrative Series (GS-501), or other
> series which provide comparable financial skills may also
> be used to fill budget analyst vacancies within an
> organization. [Ref. 10]

These transfers enable technically oriented civil

service employees to enter the professional ranks and are

made at the grade level already held.at the time of the

lateral reassignment. For example, a GS-5 Accounting

Technician that wanted to become a budget analyst would

complete a lateral transfer as a GS-5. The individual would

then have to wait at least one year to be promoted in the

new professional series (GS-560), after performing

satisfactorily as a budget analyst, unless otherwise

qualified by experience or educational equivalencies

previously described.

The job qualification requirements described above

specifically apply to each civilian respondent of the survey

questionnaire conducted in conjunction with this thesis.

The substantive principles of these requirements remain

unchanged, but it should be noted that the United States,

Office of Personnel Management (OPM) has recently issued an

updated standard to their X-118 Handbook and modified the

minimum qualification requirements for the Two-Grade

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Interval Administrative, Management and Specialist
Positions, which includes the GS-560 Budget Analyst Series.[1]

These changes to the qualification standards for
positions under the General Schedule (GS), have been
implemented by the Office of Standards Development because
OPM recognized that the old standards were "too restrictive"
and prevented the government (and the Navy) from "effective
competition with private industry" for potential employees.
[Ref. 11]   The new standards will "simplify the
qualification screening process by an activity's personnel
staffing specialists and decrease the associated paperwork
for the civilian personnel office." [Ref. 12]   A summary of
the specific changes is provided below.

General and specialized experience requirements have
been redefined for future hires.   General experience is
redefined as:

> Three years of progressively responsible experience
> which demonstrates the ability to: 1) Analyze problems to
> identify significant factors, gather pertinent data, and
> recognize solutions; 2) Plan and organize work; 3)
> Communicate effectively orally and in writing.   Such
> experience may have been gained in administrative,
> professional technical, investigative of other responsible
> work. [Ref. 13]

Specialized experience is redefined as:

> Experience which is in or directly related to the line
> of work of the position to be filled and which has
> equipped the applicant with particular knowledge, skills

_____

[1]   The change, TS 227 dated December 1988, is in
distribution and field activities should receive it by April
1989.

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and abilities to successfully perform the duties of that position. To be creditable, specialized experience must have been at least equivalent to the next lower grade level in the normal line of progression for the occupation in the organization. [Ref. 14]

Education requirements at the undergraduate level have been relaxed to include study in "any field" as acceptable. Graduate education may also be in any field, but it must "demonstrate the knowledge, skills, and abilities necessary to do the work." [Ref. 15] Depending on the position to be filled, the hiring activity may recognize certain positions:

...as sufficiently technical or specialized and the working level such that graduate study alone may not provide the knowledge and skills to perform the work. In such cases the hiring activity will rely of selective factors[2] to screen out applicants without actual work experience. [Ref. 16]

TABLE 2 on the following page provides a summary of the revised education and experience requirements.

B. TRAINING AVAILABILITY

While the changes outlined are likely to be helpful in making the government and the DON more competitive at filling budget analyst vacancies, they will as likely increase the need for budget analyst training support.

As mentioned in the introduction, the training presently available, other than that provided on-the-job (OJT), is very limited.

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[2] Selective Factors are job related skills that are essential for the successful performance of the position, that could not be reasonably acquired on-the-job during the period of training normally provided for a given position.

TABLE 2

EXPERIENCE AND EDUCATION REQUIREMENTS BY GRADE LEVEL

GRADE	EDUCATION	OR EXPERIENCE LEVEL	
		General	Specialized
GS-5	4 year course of study above high school leading to a bachelor's degree	3 years, 1 year of which was at least equivalent to GS-4	None
GS-7	1 full academic year of graduate level education or law school or superior academic achievement	None	1 year at least equivalent to GS-5
GS-9	2 full academic years of graduate level education or master's or equivalent graduate degree	None	1 year at least equivalent to GS-7
GS-11	3 full academic years of graduate level education or Ph.D. or equivalent	None	1 year at least equivalent to GS-9
GS-12 & above	None	None	1 year at least equivalent to next lower level

Equivalent combinations of education and experience are qualifying for all grade levels for which both education and experience are acceptable.

Source: OPM X-118 Handbook, December, 1988

Entry level training courses are provided by NAVCOMPT through the Naval Accounting and Finance Center, Washington, DC. These courses are intended to be taught as short courses at various shore activities within DON, but are also available to individuals as an activity supervised self-instructional learning package. Four courses are offered:

- Introduction to Navy Financial Management and Accounting (FMA)

- Principles of Navy Budget (BC)

- Introduction to Navy Industrial Fund (NIF)

- Introduction to Navy Internal Review (IR)[3]

All of the course materials are reasonably well written and provide a basic understanding of their respective topics. Classroom instruction for these courses is available from area training coordinators located throughout the country. Classes are presented in thirty hours of instruction, using various formats. Figure 2, on the next page, lists the locations and points of contact that can provide training assistance to AIRPAC and SURFPAC activities.

Because these classes are only offered in areas where there is a high concentration of financial management personnel, the courses also may be completed by self-study. The individual's command must be willing to provide a class site, time schedule and identify a person or persons

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[3] This course offering is indefinitely postponed.

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LOCATION	COORDINATOR	AUTOVON	COURSE
Alameda &	To be determined	686-2495	FMA
Oakland CA	MS. G. Kirkwood	686-2864	BC
	Ms. J. Cannon	253-5177	NIF
	Mr. M. Watson	253-5541	IR
Guam	Mr. T. Dungca	339-4272	All 4
Moffett Field CA	Ms. D. Alldridge	462-5656	FMA,BC
Pearl Harbor HI	Mr. D. Mizuo	471-0968*	FMA
	Ms. G. Shibata	471-8303*	BC
	Mr. W. Shiratori	471-8407*	NIF
	Mr. T. Yagi	471-0763*	IR
Point Mugu &	Open		FMA
Port Hueneme CA	Mr. J. Roberts	351-7928	BC
	To be determined	360-5513	NIF
	Mr. J. Pesce	351-8601	IR
San Diego CA	Ms. E. McDonald	958-3714	FMA
	LCDR R. Takalo	957-5221	BC
	Mr. J. Canty	951-6701	NIF
	Mr. S. Lupo	933-7091	IR
Seattle	Mr. M. Jones	744-4321	FMA
Bremerton WA	Ms. J. Brock	744-4961	BC
	Mr. S. Cundiff	439-3111	NIF
	Open		IR
Subic Bay RP	NSD Subic Bay	884-6135	FMA,BC,IR
	Mr. J. Salas	884-3101	NIF

* To dial on AUTOVON; use 430-0111 and ask for the local extension which is listed above.

Figure 2

NAFC Short Course Offerings

knowledgeable in the subject matter who can be available to answer questions. Course completion and grades must be reported Naval Accounting and Finance Center (NAFC-3).

A second source of entry level courses are offered by OPM. These inter-agency courses are open to all federal, state and local government personnel and to the military.[4] Courses are scheduled at various locations on an annual basis and may be requested to be taught at a single activity. On-site offerings have the advantage of reduced per person tuition expense and elimination of the requirement to pay per diem or travel costs for those attending.

Typical courses are from two to five days of instruction, and have a per person tuition cost of from $200 to $360 depending on course duration. Classes are available, but not limited to the following budget and accounting related topics:

- Accounting Orientation

- Government Bookkeeping and Accounting I & II

- Practice Problems in Government Accounting

- Cost Accounting

- Data Handling for Budget and Accounting Techs

- Government Payroll

- Introduction to Voucher Examination

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[4] OPM course offerings are available for all career levels from technicians to senior management.

- Introduction to Federal Budgeting

- Budget Formulation

- Writing Effective Budget Justifications

- Budget Execution

- Federal Appropriations Law (Revised: Field Activity Level)

- Advanced Budget Analysis

Other general course offerings are available to improve writing and cognitive skills and the point of contact for all OPM training in the Western United States, Alaska, Hawaii, the Pacific Rim, the Far East and Asia is through the San Francisco Regional Training Center of OPM.

Since 1973, the Deputy Comptroller of the Navy has been responsible for the development, funding and management of the DON Centralized Financial Management Training Program (CFMTP). This program, administered by the Navy Finance Center, Cleveland, OH, seeks college-caliber candidates to be centrally hired as entry level budget analysts, accountants or auditors. To be qualified the trainee must have three years of general experience, with at least one year equivalent to the GS-4 level, or have successfully completed a four year course of study in an accredited college or university leading to a bachelor's degree.

Trainees are officially employed by the Navy Finance Center, but are assigned to Navy "homeport" activities throughout the continental United States. Those selected to participate in the program are hired at the GS-5 level,

progress to the GS-7 level after one year, and are eligible for the GS-9 level after the second year. Upon completion of the program the trainee will usually become a permanent employee at the homeport activity, but if no vacancy exists the individual will be relocated.

Trainees are provided with two years of intensive OJT and formal training. The OJT includes both rotational assignments at the primary duty station or homeport activity and assignments to activities within short commuting distance of the homeport activity. Rotational assignments at various echelons provides the trainee with a better understanding of how each level in the budget chain-of-command relates to the other, from the major claimant down to the cost center at the field activity. The OJT is intended to provide experience in all areas of budget analyst functions, e.g., budget formulation, budget execution, writing justifications, Navy Industrial Fund budgeting, etc.

Academic training also is emphasized in the program. Each trainee is expected to complete:
- the four DON financial management entry-level courses discussed above (FMA, BC, NIF,and IR);

- Introduction to ADP;

- Quantitative Analysis or Introduction to Statistics;

- and Introduction to Supervision.

Other desired coursework may be included to meet specific job and/or individual requirements for the trainee.

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All the training is organized by an Individual Development Plan (IDP), written by the homeport activity and approved through NAFC-34. IDPs are expected to provide:

- A master plan specifying the knowledge and skills needed for the trainee to assume the target position;

- Work assignments organized in a logical sequence of increasing difficulty; and

- Performance objectives for each work assignment describing what the trainee is expected to accomplish and how it will be measured. [Ref. 17]

A summary of the requirements for a typical IDP are provided by Figure 3 on the following page. .

There are two mid-career course offerings for budget analysts and other senior civilian and military financial managers as part of the DON Financial Management Training Program. These courses are the Practical Comptrollership Course (PCC) taught at the Naval Postgraduate School, Monterey, CA and the Professional Military Comptroller School (PMCS) taught at Maxwell AFB, Montgomery, AL.

The PCC is a nine day course of instruction intended for civilian personnel, GS-9 through GS-13 and military personnel O-2 through O-4. The course is applied and specifically operational with a minimum of theory and stresses the application of all facets of comptrollership including: accounting, budgeting, planning, internal review, management performance and responsibility. Instruction is provided by lectures presented by civilian and military staff of the Postgraduate School and through selected guest

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speakers from various echelons of the DON financial

management organization.

INDIVIDUAL DEVELOPMENT PLAN (IDP)

During the first year the trainee is required to
complete:

- A minimum of 3 required academic courses;

- OJT work assignments usually lasting two months at
  the homeport and providing exposure/experience in all
  aspects of financial management; and

- One eight week rotational work assignment within the
  commuting area at another field activity.

During the second year the trainee is required to

complete:

- The balance of the required academic course work;

- OJT work assignments usually lasting two months at
  the homeport;

- One eight week rotational work assignment within the
  commuting area at another field activity; and

- One eight week out-of-town rotational assignment to
  a Headquarters or higher echelon activity; or
  an out-of-town rotational assignment to a field
  activity if the homeport is a Headquarters activity;
  or one additional eight week local rotational
  assignment if the Headquarters or higher echelon
  activity is in the local commuting area.

Figure 3

IDP Summary of Requirements

The PMCS is an eight week course of instruction intended

for senior civilian personnel, GS-12 or above and military

personnel O-4 through O-6. The course is oriented toward

financial managers at the executive level, and provides

instruction through lectures, seminars and guest speakers.

Topics include all aspects of comptrollership, resource management, information management, economics, management theory and executive communications. Quotas for this course and for the PCC are controlled by NAVCOMPT for all DON civilian and military personnel.

The next chapter presents the results of the survey distributed to the financial management staff of AIRPAC and SURFPAC and discusses the implications of results.

III. REPORT OF SURVEY DATA

A. METHODOLOGY

The target population for this thesis project was civilian budget analysts assigned to the headquarters and subordinate activities of COMNAVAIRPAC and COMNAVSURFPAC. While budget analyst training requirements was the primary focus of this research, information also was collected from other financial managers who participate directly in the budget formulation and execution process (e.g., comptroller, deputy comptroller, budget officer, accounting officer, supervisory analysts, etc.). Questions were included in the research design specifically directed toward the budget analyst's supervisors and other senior financial managers to provide a contrasting perspective on budget analyst training needs.

All 29 station-level comptrollerships of AIRPAC and SURFPAC and their respective headquarters level offices were included in the research sample. Data collection was accomplished by means of a 25 item, self-administered questionnaire that incorporated a combination of written open-ended and short answer questions and objective (check the box) questions. A copy of the survey instrument is included as an Appendix.

Distribution of survey questionnaires was accomplished in two phases. The initial distribution was made by AIRPAC staff directly to representatives from 13 of 16 AIRPAC subordinate activities. The representatives were attending AIRPAC´s annual budget conference in San Diego, CA. The remaining three AIRPAC activities and all 13 SURFPAC activities received their questionnaires by mail.

Survey booklets and return envelopes were provided for all the potential respondents at each station. The comptroller or his designated representative was responsible for providing the surveys to all budget analysts and other financial management personnel within their organization who participated directly in the budget formulation and execution process.

Respondents were instructed by the survey cover sheet to return their completed questionnaire, sealed in its return envelope, to the individual responsible for the survey´s distribution and collection at their command. That individual then made a consolidated return mailing of the command´s responses directly to the Naval Postgraduate School.

Survey participation was fully supported and encouraged by both type commands and through direct contact of activities by the author. The AIRPAC comptroller´s staff encouraged field level support of the research effort by addressing the survey with units in attendance at their

annual budget conference. SURFPAC activities received a letter signed by the force comptroller with their mailing.

In addition, most activities within the Continental United States (CONUS), and several of the overseas activities were contacted directly by telephone. Telephone contact was made prior to survey distribution and included notification of the survey's expected distribution time, discussed it's purpose, and answered questions about the project. Subsequent to the delivery/mailing of the questionnaire packages, contact was made again by telephone as a selective follow-up procedure to increase the return rate. Telephone calls were directed to the comptroller or deputy.

The overall response rate for the subordinate activities was 75.9 percent (22 of 29 stations). The rate of response is significant because a high response rate, "...70 percent or more," is considered a "very good" indicator of the representativeness of the respondents. "If a high response rate is achieved, there is less chance of significant response bias than if a low rate is achieved." [Ref. 18] However, because of the somewhat unique nature of the field activities surveyed, some representativeness was lost as a result of non-response.

Both headquarters responded as well, but the actual number of surveys distributed is unknown for two reasons. Distribution within the field level activity was at the

comptroller's discretion and the total population of analysts was changing while the survey was conducted. For example, one station had four analysts at the time of the mailing, but had only two when the surveys were distributed for response. A more complete breakdown of response rates is provided in Table 3.

TABLE 3

ACTIVITY RESPONSE RATE BY TYPE COMMAND

TYPE COMMAND	CONUS	OVERSEAS	TOTAL
AIRPAC.......	8 of 8	5 of 8	13 of 16
SURFPAC......	6 of 7	3 of 5	9 of 13
Combined.....	14 of 15	7 of 13	22 of 29

Source: Survey Response Data, April 1989

Before discussion of the data, it should be noted that it was primarily overseas stations that did not respond to the survey. These activities are generally smaller organizations and their budget analysts are typically, but not always, foreign nationals (FN). Some questionnaire responses were received from similar overseas stations. Results from this small group appear to be sufficiently different from their U.S. civil service counterparts on several questions to warrant separate analysis. Differences may be attributable to language barriers and perhaps to respondents perceptions about the nature or purpose of the survey. Specifics of these data variances will be discussed in the next section.

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B. DATA AND ANALYSIS

A total of 52 survey responses were received from budget analysts; 26 AIRPAC and 26 SURFPAC. Of the 52 responses, only seven were provided by FN personnel; one AIRPAC and six SURFPAC.[1]

The first eight questions of the survey solicited demographic information from respondents. Questions one through three and number five were used for stratification of the sample. Question four, and six through eight provided insights about the budget analyst backgrounds.

Question four asked for the individual's pay plan and grade (GS level). Interestingly, the AIRPAC analysts reported, on average, to be in a higher GS level position than did their SURFPAC counterparts. A breakout by GS grade level and type command is provided in Table 4.

TABLE 4

RESPONDENT'S CIVIL SERVICE GRADE LEVEL BY TYPE COMMAND

GRADE LEVEL	AIRPAC	SURFPAC
GS 5......	1*	1*
GS 7......	3	6*
GS 9......	13	10
GS 11.....	8	3

* Both GS-5 positions and one SURFPAC GS-7 position were filled by trainees from the CFMTP.

Source: Survey Response Data, April 1989

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[1] These seven responses represent three of eight overseas activities that employ FN personnel in budget analyst positions.

Foreign national personnel are not included in this comparison because their salary and/or contracted rates are not directly comparable to the U.S. civil service rates.

Question six asked respondents to indicate how long they had served in their current position. The mean time for U.S. civil service personnel was 25 months with a standard deviation (STDEV) of 21 months. The median for this group was 18 months.[2] Within the U.S. sample, AIRPAC and SURFPAC results do not appear to be significantly different except for their median values. AIRPAC respondents had a mean of 23, STDEV of 19, and median time in their current position of 13 months; SURFPAC respondents had a mean of 29, STDEV of 23, and median time in their current position of 23 months.

A wide range for reported time in current position from each group helps to explain the high STDEV. AIRPAC analysts reported time in current position from one month to 72 months and "all but six" respondents reported being in their current position for 36 months or less. SURFPAC analysts reported time in current position from seven months to 96 months and "all but three" respondents reported being in their current position for 36 months or less.

The small observed mean time in current position suggests a high turnover rate for analysts in this study. High turnover may be symptomatic of budget analyst

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[2] Values for this question are rounded to the nearest month.

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frustration over a combination of complex and overwhelming job requirements, little or no formal training support, and relatively low pay compared to other federal agencies and the private sector.

Budget analyst position turnover is significantly higher for U.S. civil service personnel as compared with FN employees. FN analysts had a sample mean for time in current position of 120 months and STDEV of 83 months. The median time for this admittedly small sample was 96 months. These results show the FN respondents presenting a more stable workforce than most of their U.S. counterparts who reported being in their current job for less than 24 months.

Question seven asked respondents to indicate what job they had held immediately prior to their current position. The overwhelming percentage of responses, 84.6 percent, indicated "an equal or lower grade level position" from the civil service Budget/Financial Management or Accounting job series. These results are consistent with the notion presented in Chapter I., that most analysts move up through the ranks from technical positions into professional vacancies. Qualifications for advancement in these cases are generally based on experience gained in the lower level position and not necessarily on formal training. A summary of the respondents previous position is provided in Table 5.

TABLE 5

JOB TYPE PRIOR TO CURRENT BUDGET ANALYST POSITION

JOB TYPE	AIRPAC	SURFPAC	FN	TOTAL
Budget/Financial Management........	14 of 25	7 of 20	0 of 7	21 of 52
Accounting........	8 of 25	10 of 20	5 of 7	23 of 52
Other.............	3 of 25	3 of 20	2 of 7	8 of 52

Source: Survey Response Data, April 1989

Question eight requested the amount of time individuals had worked for DON. The overall mean time for U.S. civil service respondents was 12.1 years, with STDEV of 7.3 years and median time of 11 years. Within the U.S. sample, AIRPAC and SURFPAC personnel were in a very narrow range of the overall U.S. results. By comparison, the mean for FNs was 23.1 years, with STDEV of 11.4 and median time of 23. As in question six for job time, U.S. analysts reported times which were significantly less than their FN counterparts. This result tends to show the U.S. analysts as possibly a less stable workforce than the FN analysts however, results for this question may simply indicate a younger U.S. workforce; something that the questionnaire did not test.

In question nine, respondents were asked if they had completed or were presently enrolled in the CFMTP administered by Navy Finance Center, Cleveland, OH. This program is one of the best sources of budget analyst training available to AIRPAC and SURFPAC comptrollerships. Positive responses to the question were very low. Only six

of the 45 eligible respondents had completed or were
enrolled in the program at the time of the data collection[3].
This represents just 13.3 percent of the eligible budget
analysts and only 11.5 percent of the overall sample.

As discussed in chapter two, there are no minimum
education requirements to qualify for a federal budget
analyst position. Table 6 provides the results for question
ten which asked respondents to indicate their highest level
of education completed. Included in question ten was a
request for degree type if one had been earned. Of the 26
respondents indicating they had received a two year, four
year or graduate level degree, 14 said that their degree was
awarded in a "business related" field.

TABLE 6

BUDGET ANALYST´S HIGHEST LEVEL OF EDUCATION ATTAINED

EDUCATION	AIRPAC	SURFPAC	FN	TOTAL
High School........	6	7	4	17
College:				
1 Year..........	1	1	–	2
2 Years.........	4	–	–	4
2 Year Degree.´...	5	6	1	12
4 Year Degree....	7	5	1	13
Graduate Degree....	–	–	1	1
Other:				
Business School..	2	1	–	3
TOTALS............	25	20	7	52

Source: Survey Response Data, April 1989

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[3] The seven FN personnel were not considered eligible.

Question 11, asked respondents if they had attended the two week PCC course offered by the NPS in Monterey, CA. Only eight of 52 or 15.4 percent responded "yes". This compares relatively unfavorably with supervisory analysts, budget officers, comptrollers and deputy comptrollers whom together reported "yes" in 34 of 49 responses or 69.4 percent. Table 7 provides a comparison.

TABLE 7

PCC COURSE ATTENDANCE FOR SENIOR FINANCIAL MANAGERS AND BUDGET ANALYSTS

POSITION	AIRPAC	SURFPAC	TOTAL
Comptrollers[4] and Deputy Comptrollers...	14 of 16	8 of 10	22 of 26
Supervisory Analysts and Budget Officers...	6 of 10	6 of 13	12 of 23
Budget Analysts.......	4 of 26	4 of 26	8 of 52

Source: Survey Response Data, April 1989

Respondents who had attended the PCC also were asked to describe what they liked about the course and what, if anything, they would like to see added to improve the curriculum. The eight analysts who indicated attendance at the PCC had generally favorable comments about the course content and its usefulness. The specific topics that budget analysts felt should be added or taught in more detail were:

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[4] Eleven of 19 responding comptrollers were USN Officers. Only two had not attended the PCC, and one of them had attended the PMCS at Maxwell AFB, AL.

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- Budget analysis and problem solving techniques

- Writing justifications and impact statements to meet major claimant requirements

- Budget formulation and execution skills

- Communication skills and [verbal] briefing techniques

More specific recommendations for improving the PCC were made by senior financial managers. They also thought the course was beneficial and, in addition to reiterating the comments made by the budget analysts, they indicated that the course could be improved by:

- Offering the PCC to civilian analysts much earlier in their career; at the GS-7 vs GS-9 or 11 levels

- Increasing the PCC to a three week format to allow for a more indepth examination of budget issues and policies

- Adding a more thorough review of accounting reports and formats

Respondent date of attendance at the PCC was not asked in the survey questionnaire and, consequently responses may be biased in that they do not reflect recent changes (1989) to the PCC course. Over the past year the PCC curriculum has been significantly revised. The current program director, CDR Glenn Eberling, SC, USN, has made substantial changes to course structure, updated all course materials, replaced a badly outdated text, and increased the number of guest lectures by DON subject matter experts. Budget analysts that have attended this course more than a year ago probably would not recognize the PCC today as the class they had taken.

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The new PCC, while still providing technical training and a review of basic NAVCOMPT policies and procedures, is primarily a seminar that focuses on improving the overall financial management skills of mid-level civil service personnel and DON military officers with financial management billets.

Question 12 asked respondents to estimate how their time was divided between budget formulation and budget execution e.g., 50/50% or 60/40%. While answers ranged considerably, a simple average for this question was 36/64%. There was not a significant difference of opinion expressed by AIRPAC vs SURFPAC budget analysts. AIRPAC and SURFPAC group averages were within one percent of the overall average. The relatively large STDEV for analysts was 16.28 and may be evidence of a training deficiency, i.e., analysts are not told what is important or how they should spend their time. However, senior financial managers also expressed a similar division of their time between the two tasks. Their ratios were:

- 30/70% for comptrollers and deputy comptrollers
- 34/66% for budget officers and supervisory analysts

Consequently, the variance in this response may be the result of other factors not identified in the survey, e.g., absence of time utilization measurement at the activities.

Question 13 listed eleven knowledge requirements for budget analysts (see Figure 4). These requirements were

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Knowledge Requirements - Question 13

1. "Knowledge of Navy manuals for budget and accounting."

2. "Skill in maintaining funds control procedures and preparations for dissemination to subordinate activities."

3. "Knowledge of and skill in applying the principles and practices of budget formulation, estimates, and to review consolidation and preparation of budget data to proper schedules."

4. "Knowledge of and skill in applying the principals and practices of budget execution, to monitor obligations and expenditures within the legal and statutory limitations of approved funding."

5. "Background and training in management, administration, budgeting, accounting, and knowledge of governmental organizations."

6. "A thorough working knowledge and understanding of the planning, programming, budgeting and accounting systems... as related to the budgetary cycle and development of multi-year budget requests, plans and milestones."

7. "...be able to apply microcomputer technology, electronic spreadsheet usage, and other financial management applications of electronic data processing."

8. "Familiarity with accrual accounting concepts...."

9. "...a complete understanding of governmental accounting and financial reporting techniques and requirements, and of the methods used by the Navy for cost analysis and control."

10. "Detailed knowledge of NAVSO P-3006, Financial Management of Resources (Shore Activities)."

11. "Detailed knowledge of IDAFMS."

Figure 4

Eleven "Typical" Knowledge Requirements
for Budget Analysts - Question 13

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taken from a sample of six civilian position description documents for GS-560 series personnel. The six sample documents were obtained from three AIRPAC and three SURFPAC activities. The eleven requirements chosen for the survey, attempted to capture the essence of the position descriptions to define a "typical" budget analyst's knowledge requirements.

Question 13 focused on the source of analyst training in each knowledge requirement area. Respondents were asked to identify the primary method(s) of training for each requirement. Survey results suggested that the primary source of training for each requirement was on-the-job training, either as the sole means of gaining competence in a particular requirement, or in combination with another training method (e.g., college, business school, Navy training courses, OPM classes or self study). On-the-job training was not differentiated in the questionnaire into formal versus self-study. Therefore, the survey did not provide insight on the extent of formally organized OJT that may be provided at individual field activities. Table 8 summarizes the results.

TABLE 8
TRAINING METHOD(S) REPORTED BY BUDGET ANALYSTS
AS PROVIDING THEM WITH
PROFICIENCY IN "TYPICAL" KNOWLEDGE REQUIREMENTS

| | FREQUENCY | | | |
TRAINING METHOD	AS A SOLE SOURCE OF TRAINING	IN COMBINATION WITH ANOTHER METHOD	TOTAL	RELATIVE FREQUENCY
On-the-Job Training......	284	89	373	0.583
Undergraduate College.......	10	17	27	0.042
Business School........	2	12	14	0.022
Navy Training Courses.......	30	50	80	0.125
Self Study....	32	43	75	0.117
OPM Classes...	10	47	57	0.089
Other.........	12	2	<u>14</u>	<u>0.022</u>
		TOTALS....	640	1.000

Source: Survey Data, April 1989

The second half of question 13 asked respondents to indicate whether they desired more training in a particular requirement area. The knowledge requirements most often cited by respondents for additional training in question 13, in rank order, were:

- Question 13; Requirement 7: "...apply microcomputer technology, electronic spreadsheet usage...."

- Question 13; Requirement 9: "...governmental accounting and financial reporting techniques and requirements...."

- Question 13; Requirement 6: "...understanding of the planning, programming, budgeting and accounting...."

- Question 13; Requirement 11: "...IDAFMS."

- Question 13; Requirement 3: "Knowledge and skill in applying...budget formulation...."[5]

Results varied but, on average, addition training was requested 22 times for each knowledge requirement. A summary of the number of times training was requested for each knowledge requirement appears in Table 9.

TABLE 9

KNOWLEDGE REQUIREMENT TRAINING REQUESTS

REQUIREMENT NUMBER	FREQUENCY OF TRAINING REQUEST	PERCENT OF TOTAL RESPONDENTS (52)
Requirement 1....	20	38.5%
2....	16	30.8%
3....	25	48.1%
4....	22	42.3%
5....	20	38.5%
6....	26	50.0%
7....	27	51.9%
8....	13	25.0%
9....	26	50.0%
10...	22	42.3%
11...	26	50.0%

Source: Survey Data, April 1989

Questions 14 and 15 presented respondents with typical functions performed by budget analysts during budget formulation and budget execution respectively. As was the case for the knowledge requirements in question 13, the functions were distilled from the six budget analyst positions descriptions. In each question respondents were expected to rank the tasks listed in terms of the level of effort required for satisfactory completion using a five

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[5] Refer to Figure 4 on page 35 for item descriptions.

point scale. A "one" indicated that a task required the most effort and "five" very little effort. Respondents were then asked to rank each task in terms of mission importance using a five point scale. In this case "one" would indicate the most important task and "five" the least important. Respondents were also asked to indicate if additional training was desired for each task. The tasks used in questions 14 and 15 appear in Figure 5.

The results for the ranked responses in question 14 are noteworthy. Mean rankings for level·of effort required and level of mission importance in each task were skewed right; i.e., they were concentrated closer to "one" than "five". As mentioned, this question identified five typical analyst tasks performed during the budget formulation process. Coincidentally, the survey was distributed to respondents during their annual budget formulation/submission work period. This may explain some of the apparent sample bias for providing generally lower numerical values in survey responses. Low values indicate a higher level of effort and importance. Skewed responses may also indicate an inability for analysts to define what is important or possibly a desire by respondents to avoid the appearance slacking-off on particular parts of their job.

The observed mean values for all five tasks, in both ranking categories, were less than "three." Four of the ten response means were less than or equal to "two." These four

Budget Formulation Tasks - Question 14

1.   "Recommend the distribution of budget control amounts
received in the budget call from higher authority."

2.   "Prepare and distribute procedural guidance to
subordinate activities for budget call preparation."

3.   "Review, audit and evaluate submissions from subordinate
activities for completeness, accuracy and adequacy."

4.   "Prepare budget projections."

5.   "Compile and summarize inputs from subordinate
activities into a budget plan for submission to higher
authority."

Budget Execution Tasks - Question 15

1.   "Recommend initial funding distribution levels for
subordinate activities based upon historical and/or budget
data analysis."

2.   "Analyze budget execution (obligation and expenditure)
of subordinate activities through a review of accounting
reports or documents relative to approved plans."

3.   "Identify funding shortfalls."

4.   "Make recommendations for changes including potential
need for reprogramming, transfer of funds or other account
reallocations."

5.   "Review and prioritize quarterly and mid-year reviews."

6.   "Provide written justifications and/or recommendations
or reclamas."

7.   "Collect data for individual or consolidated reports of
the status of funds, expenses and obligations as required
for higher authority."

8.   "Formulate and analyze data for individual or
consolidated reports of the status of funds, expenses, and
obligations as required for higher authority."

Figure 5

"Typical" Tasks Required of Budget Analysts
Questions 14 and 15

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lowest means were in response to the following two tasks which respondents identified as most important <u>and</u> requiring the most effort to complete satisfactorily:

- Question 14; Task 5: "Compile and summarize inputs...."

- Question 14; Task 4: "Prepare budget projections."[6]

Significant correlation between a task's level of effort and mission importance was observed in the following task:

- Question 14; Task 2: "Preparation and distribution...." with R-square to 52.0%.[7]

Table 10 provides a statistical summary.

TABLE 10

STATISTICAL SUMMARY FOR QUESTION 14
TYPICAL TASKS PERFORMED DURING BUDGET FORMULATION

TASK NUMBER	MEAN	MEDIAN	STDEV	R-SQUARE
TASK 1:				
Effort..........	2.704	2.000	1.489	
Importance......	2.778	2.000	1.552	46.5%
TASK 2:				
Effort..........	2.765	3.000	1.208	
Importance......	2.606	3.000	1.368	52.0%
TASK 3:				
Effort..........	2.077	2.000	1.306	
Importance......	2.459	2.000	1.366	31.0%
TASK 4:				
Effort..........	2.000	2.000	1.012	
Importance......	1.795	1.000	1.091	39.2%
TASK 5:				
Effort..........	1.756	1.000	1.090	
Importance......	1.854	1.000	1.195	17.5%

Source: Survey Data, April 1989, and Minitab 5.1

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[6] Figure 5 on page 40 has complete task descriptions.

[7] Significance here is defined as R-square $\geq$ 50%; regressions and data manipulations using <u>Minitab 5.1.</u>

The third part of question 14 asked respondents if additional training was desired for the tasks listed. Results were fairly low by comparison to question 13 and on average, training was requested just 15.2 times per task, or about a third less than the average in question 13. The top two tasks identified for additional training were:

- Question 14; Task 4: "Prepare budget projections."
- Question 14; Task 5: "Compile and summarize inputs...."

These are the same two tasks ranked by respondents as requiring the most effort and having.the highest mission importance.

The results for question 15, as for question 14, had observed mean rankings for level of effort and level of mission importance skewed toward "one" (the high value) for all eight budget execution tasks listed on the questionnaire. Observed mean values for the eight tasks, in both ranking categories, were less than "three". The tasks identified by respondents as requiring the most effort were:

- Question 15; Task 2: "Analyze budget execution...."
- Question 15; Task 6: "Provide written
  justifications...."
- Question 15; Task 8: "Formulate and analyze data...."

Those identified as having the most mission importance were:

- Question 15; Task 3: "Identify funding shortfalls."
- Question 15; Task 2: "Analyze budget execution...."
- Question 15; Task 5: "Review and prioritize...."

Significant correlation between a task's level of effort and mission importance was observed for the following tasks:

- Question 15; Task 6: "provide written justifications...." with R-square equal to 77.5%.

- Question 15; Task 8: "Formulate and analyze data...." with R-square equal to 61.1%

- Question 15; Task 4: " Make recommendations for...." with R-square equal to 52.5%.

Table 11 provides a statistical summary of this section's results.

TABLE 11

STATISTICAL SUMMARY FOR QUESTION 15
TYPICAL TASKS PERFORMED DURING BUDGET EXECUTION

TASK NUMBER	MEAN	MEDIAN	STDEV	R-SQUARE
TASK 1:				
Effort.........	2.562	2.500	1.318	
Importance......	2.387	2.000	1.626	29.5%
TASK 2:				
Effort.........	2.256	2.000	1.312	
Importance......	2.158	1.500	1.480	22.7%
TASK 3:				
Effort.........	2.763	3.000	1.218	
Importance......	2.139	2.000	1.313	25.9%
TASK 4:				
Effort.........	2.676	3.000	1.224	
Importance......	2.469	2.000	1.344	52.5%
TASK 5:				
Effort.........	2.655	3.000	1.233	
Importance......	2.207	2.000	1.114	43.6%
TASK 6:				
Effort.........	2.400	2.000	1.567	
Importance......	2.267	2.000	1.552	77.5%
TASK 7:				
Effort.........	2.568	3.000	1.301	
Importance......	2.512	3.000	1.298	25.6%
TASK 8:				
Effort.........	2.419	2.000	1.451	
Importance......	2.357	2.000	1.394	61.1%

Source: Survey Data, April 1989, and Minitab 5.1

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The third part of question 15 asked respondents if additional training was desired for the tasks listed. As for question 14, additional training was requested relatively infrequently in comparison with the results for question 13. Additional training was requested, on average, only 15.3 times per task in question 15. The two tasks most often mentioned for additional training were:

- Question 15; Task 6: "Provide written justifications...."

- Question 15; Task 2: "Analyze budget execution...."[8]

These two tasks are the same ones ranked by respondents in the top four for level of effort required and command importance.

Within questions 14 and 15 there was a significant variance in the number of times additional training was requested by AIRPAC analysts vs SURFPAC analysts. On average, SURFPAC analysts requested additional training only 5.2 times per task compared to the AIRPAC respondents' 10.1 time per task. A factor contributing to this observed difference in training requests may be the propensity for FN respondents to consistently not ask for training. This was true for all seven FN respondents throughout questions 14 and 15.

To see if this was the cause of the apparent difference in response rates, the FN personnel's responses were removed

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[8] Figure 5 on page 40 has complete task descriptions.

from the sample, and response rates recomputed as a percentage of the new "N" values; AIRPAC N = 25 and SURFPAC N = 20. The revised results were:

- AIRPAC respondents requested training 40.3% of the time
- and SURFPAC respondents 25.8% of the time

The difference still appears to be significant between the two groups.

Questions 16 and 17 asked respondents if they used a computer for budget preparation and/or execution and, if they did, what type of computer they use. Forty-eight of 52 individuals used a computer for both jobs. Three of 52 said they only used a computer for budget preparation and one respondent indicated that a computer was not used for either task. Personal Computers (PC) were reported as the only computer hardware in use, or were reported as used in combination with another type of hardware by 39 of 52 respondents. Ten of 52 indicated working with minicomputers and two stated they worked with only mainframe equipment. The question assumed that the respondents knew what type of hardware they used, which may not always be the case.

Questions 18 and 19 looked at software applications and their typical uses in budget analysis. It also asked respondents to indicate which software they found most useful choosing between spreadsheets, word processing and data base management. Of the three applications listed, spreadsheets were mentioned most often. Forty-nine of 52

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respondents indicated they used a spreadsheet and 34 of 39
individuals that answered question 19 thought the
spreadsheet was the most useful software package. Again,
questions 18 and 19 assumed that respondents knew what
software packages they were using, e.g., the difference
between a stand-alone spreadsheet and a spreadsheet display
from a large data base.

Question 20 focused on where the respondents had
received training on the computer software packages they
used. Results were similar to other skill areas in that OJT
was reported most often as the method of training. Results
for the group are provided in Table 12.

TABLE 12

TRAINING METHOD(S) REPORTED BY BUDGET ANALYSTS
FOR COMPUTER SOFTWARE APPLICATION SKILLS

	FREQUENCY			
TRAINING METHOD	AS A SOLE SOURCE OF TRAINING	IN COMBINATION WITH ANOTHER METHOD	TOTAL	RELATIVE FREQUENCY
OJT...........	10	35	45	0.437
Self Study....	2	21	23	0.223
Short Course..	2	25	27	0.262
Other........	0	6	6	0.058
None.........	2	0	2	0.020
		TOTALS...	103	1.000

Source: Survey Data, April 1989

Question 21 solicited information about analyst use of
IDAFMS and about how and where they received training on the
system. Thirty-eight of the 45 analysts (from stations with

the system installed) said they used IDAFMS in their
offices. Responses about sources of training were mixed;
however, this was the first time in the survey that OJT was
not at the top of the list. Seventeen of 38 analysts had
received "basic" instruction from their Authorization
Accounting Activity (AAA). Duration of training, when
identified, varied in length from just two hours to as much
as 80 hours. While the training received appears to be a
step in the right direction, some negative comments were
generated by respondents to question.21 regarding the
quality of training received from the AAA. Comments ranged
from mild to critical, to highly negative. The following
are paraphrases of several responses:

  - Training was unsatisfactory.

  - Instructors were not well versed in the subject and
    [IDAFMS] therefore we have taught ourselves.

  - Training proved to be worthless.

Criticisms of IDAFMS training were not limited to budget
analysts. Supervisory analysts, budget officers and
comptrollers provided similar opinions of the quality of
training received by their commands. Two senior financial
managers, after two weeks (80 hours) of training on the
IDAFMS system at their commands, reported that it was the
worst training they had ever received and that trainers did
not appear to have a full grasp of the system. On-the-job
training for IDAFMS was cited by 14 of 38 analysts and the

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remaining individuals were about equally spread between
self study, Navy training courses or no training at all.

Question 22 was a catch-all for on-the-job training that
analysts might have received but might not have mentioned in
response to a previous question in the survey.   Several
analysts mentioned OJT consisting of weekly or monthly
discussions held by their commands on a variety of financial
management topics, or OJT provided on an as needed basis.
One respondent with knowledge of budget analyst training
provided by the Department of the Air Force described the
time with that organization as a period of constant training
and mentioned three formal schools attended:

- Budget Analysis Technician School (4 months)

- Accounting Technician School (3 months)

- Data Automation School

Question 23 asked respondents to state what areas of
financial management or budget analyst training should be
improved and to rank responses in order of highest priority
need.   This question was written in an open-ended format
and, consequently, a considerable variety of responses were
received.   The topic areas mentioned by analysts for
improved training are presented in Table 13.

To provide coherence in the discussion of responses,
several topic areas were combined into response set
categories to facilitate further discussion.   The following
list represents the top five response set categories

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TABLE 13

TRAINING TOPICS RECOMMENDED BY BUDGET ANALYSTS
FOR IMPROVED TRAINING

TRAINING TOPIC AREA	FREQUENCY OF REQUEST
Budget Justifications	11
Budget Formulation	8
Budget Execution	7
Computer Utilization Skills	5
Analysis Skills	5
Local Activity/On-Site Training	5
Writing Unfunded Requirements	4
NAVCOMPT Manuals and Instructions	4
ISA (DRIS) Agreements	3
Budget Exhibits	3
Communication Skills	3
Accounting (Government) Procedures	2
Budgeting	2
IDAFMS	2
Moral Welfare and Recreation (MWR)	2
Navy Financial System	2
Reimbursibles	1
POM	1
ADP Skills	1

Source: Survey Response Data, April 1989

mentioned by the analysts for improved training. Responses

are shown in rank order according to frequency of request.

- Writing Justifications/Narratives/Written Communication
  Skills

- Budget Formulation/Budget Exhibits

- Budget Execution Skills

- Computer Utilization/ADP Skills

- Analysis Skills

These results may appear to be inconsistent with earlier

requests for additional training provided by analysts in

response to questions 13 through 15 which showed that for

question 13 computer utilization skills were most important;
in question 14 preparing budget projections; and in question
15 written budget justifications. This apparent
inconsistency in respondent priorities may stem from the
context in which question 23 and the previous questions were
asked. Questions 14 and 15, in particular, focused on the
budget formulation and budget execution processes. When
asked to indicate their training priority needs in questions
13-15, budget analysts may have done so with a specific
function in mind, i.e., what training will help me perform
budget formulation, etc. In question 23, it may be that
their perspective was training more generally, i.e., they
were thinking of their overall needs without considering
relevance for a particular job function.

On-site training was frequently mentioned as a need,
especially by the overseas activities. Several analysts
were critical of the Office of Personnel Management course
offerings, and indicated that the budget courses in
particular were taught at the congressional level or
Department of Defense level vs type command and subordinate
field activity level which limited training usefulness.

Senior financial managers (FMs) responding to question
23 identified a similar group of topics as most important,
albeit the common responses were given in a slightly
different priority order. Table 14 summarizes the topic
areas mentioned by senior FMs for improved training.

TABLE 14

TRAINING TOPICS MENTIONED BY SENIOR FMs
FOR IMPROVED TRAINING

TRAINING TOPIC AREA	FREQUENCY OF REQUEST
Budget Justifications	7
IDAFMS	7
Computer Utilization Skills	6
Budget Formulation	6
Analysis Skills	5
Writing/Written Communications	4
Budget Exhibits	3
Quarterly Reviews	3
Moral, Welfare and Recreation (MWR)	3
Accounting Documents and Reports	3
Budget Execution	3
Accounting (Government) Procedures	3
Local Activity/On-Site Training	2
ISA (DRIS) Agreements	2
NAVCOMPT Manuals and Instructions	2
Financial Management for Public Works	2
Civilian Personnel Reporting (CIVPERS)	2
Verbal Communication Skills/Public Speaking	2
Budgeting/Financial Management	1
AG/SAG/Cost Codes	1
Family Housing	1

Source: Survey Response Data, April 1989

Their top five response set categories for question 23 were:

- Writing Justifications/Narratives/Written Communication Skills

- Budget Formulation/Budget Exhibits

- IDAFMS Training for Budget Analysts

- Computer Utilization/ADP Skills

- Analysis Skills

The only difference in priority for training topics that

require improvement between the senior FMs and budget

analysts is IDAFMS, which the senior FMs gave a higher

priority than budget execution training. This difference
appears to reflect the senior FMs perceived training
insufficiency for their own staff. As such, this result is
significant as these senior FMs have the authority to
commission more training.

As with the analysts, senior FMs indicated a particular
need for more training oriented toward activity-level
operations, and more training available on-site. This group
also was critical of OJT; one senior FM remarked that
training for financial managers and budget analysts was
provided only by OJT, and that analysts were forced to rely
heavily on knowledge gained from previous job experience.
Recommendations for improved training were offered by the
senior FMs and examples included[9]:

- Beginning a five week course of instruction modeled on
  the Department of the Army's Financial Management
  Program, taught at Ft. Benjamin Harrison, IN.

- Developing self-study courses that incorporate a video
  and/or PC media format.

- Expanding the PCC course to four to six weeks and
  making the course more accessible to entry level
  analysts (GS-5/7).

- Providing a reoccurring workshop or video tape
  presentation that addresses current budget issue
  problem areas.

Question 24 was directed at senior FMs. It asked them
to identify areas where they would like to see more training

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[9] These comments, and those cited in question 25 below,
are paraphrased statements from respondents to the survey
questionnaire. No reference to source is provided to insure
respondent confidentiality.

for subordinates. Table 15 summarizes the topic area

responses made by the senior FMs.

TABLE 15

SENIOR FMs RECOMMENDATIONS
FOR SUBORDINATE TRAINING

TRAINING TOPIC AREA	FREQUENCY OF REQUEST
Computer Utilization Skills	21
Analysis Skills	18
Budget Justifications	13
Writing/Written Communications	11
Communications Skills	9
Accounting (Government) Procedures	6
IDAFMS	6
Budget Execution	5
Budget Formulation	4
Accounting Documents and Reports	4
Navy Budgeting	3
Civilian Personnel Reporting (CIVPERS)	2
Unfunded Justifications	1
Budget Exhibits	1
PPBS	1

Source: Survey Response Data, April 1989

Three of the five response categories from question 23

dominated their answers and the relative order of

importance, as determined by frequency of request, was

unchanged for the three areas. They were:

- Writing Justifications/Narratives/Written Communication
  Skills

- Computer Utilization/ADP Skills

- Analysis Skills

This apparent narrowing in their assessment of training

priorities for subordinates may reflect, as suggested in

question 23, that senior FMs were considering training on an

overall basis instead of relating requests to a specific budget analyst task.

The last survey question, number 25, asked respondents if there was anything else to add that might be relevant to improving budget analyst training. Responses varied, as expected, but provided some insights to the training issue offering suggestions for improving the training process and financial management in general. Comments made by analysts to this question were critical of current training practices as well as the budget process more generally. Individuals providing these comments represented a minority of the total analysts that responded to the questionnaire (six of 52). These respondents were unique from the other 46 analysts in that they consistently provided more complete answers to all survey questions. The following list is a paraphrased version of the major points made by these respondents:

- Training materials available (for CFMTP trainees) are unprofessional, lack indexes and do not provide clear information.

- OJT for CFMTP trainees should be supplemented with classroom courses rather than self-study guides.

- (Overseas) commands need to send people to training.

- There never seems to be enough time to conduct OJT; there is not a good passdown of knowledge.

- Feedback from the expense limitation holder would be useful after budget inputs are provided to improve future submissions.

- Compared to the experience of reporting budget
  submissions to another claimant, field activities
  [in this command] <u>waste</u> an incredible amount <u>of time</u>
  <u>and paper</u> taking the same dollar figures and
  rearranging them 50 different ways into 50 different
  exhibits....(i.e., OP-1-34 exhibits)

The senior FMs offered responses to question 25 similar
to the analysts, a relatively small percentage of the total
respondents offered input. The paraphrased comments from 11
of 49 senior FMs are listed below:

- Budget analysts should have <u>formal</u> training before
  they are qualified for the budget analyst position.

- Writing justifications requires.more time and knowledge
  than crunching numbers.

- Feedback from subclaimants to field activities is
  needed to facilitate and improve submissions.

- Budget exhibits are prepared in a format and structure
  that has little meaning in the field. NAVCOMPT VOL II.
  should be rewritten. When the system makes sense,
  training is easier to provide.

- The financial management side of IDAFMS needs
  attention. Inquiry under "Ultimate IDAFMS" will be too
  slow for the information required by higher authority.

- OJT is a slow, inefficient, haphazard method of
  developing competent GS-525/560 personnel. We need
  standardized GS-4 entry level accounting training to
  strengthen the base upon which the budget process
  rests.

- Develop and/or adopt self-study courses in financial
  management, similar to those in the Department of the
  Army.

- Shortages of travel funds <u>and</u> personnel often make it
  impossible to take advantage of training available.

- Implement a financial management Personal Qualification
  Standard (PQS) that is self-paced and self-taught.

- The Navy should develop budget analyst and accounting
  training for employees at all grade levels.

- The CFMTP is the best method of training budget
  analysts. Required courses are much better if taught
  in a classroom vs self-study.

C. SUMMARY

Chapter III has presented the survey responses for 52

budget analysts from the financial management organizations

of COMNAVAIRPAC and COMNAVSURFPAC. The questionnaire

focused on the analyst´s source(s) of training for the

knowledge requirements and job task requirements defined in

a "typical" budget analyst position description. The survey

was also administered to 49 Senior Financial Managers (FMs),

e.g., comptrollers, deputy comptrollers, budget officers and

supervisory budget analysts. Their responses to the survey

were used to contrast the responses provided by the

analysts. Some of the more significant findings suggested

by the results of the survey are:

- Most U.S. civil service budget analysts reported being
  in their current job position for less than 24 months.

- Budget analysts indicated a 36/64% division of their
  annual work effort between budget formulation and
  budget execution tasks respectively.

- The primary source of training for each budget analyst
  knowledge requirement was on-the-job training (OJT);
  either as the sole source of training or in combination
  with another training method e.g., college, business
  school, Navy training courses, Office of Personnel
  Management classes or self study.

- Knowledge requirements most often mentioned by analysts
  for additional training included:

  * Application of microcomputer technology,
    electronic spreadsheet usage.

* Governmental accounting and financial reporting
  techniques/requirements.

* Understanding planning, programing, budgeting and
  accounting.

- Budget formulation tasks most often mentioned by
  analysts for additional training were:

  * Preparation of budget projections.

  * Compilation and summarization of inputs from
    subordinate activities for submission to higher
    authority.

- Budget execution tasks most often mentioned by
  analysts for additional training were:

  * Provide written justifications, recommendations,
    or reclamas.

  * Analyze budget execution, obligation and
    expenditure, for subordinate activities.

- Forty-eight of 52 budget analysts reported using
  a computer for both budget formulation and
  execution, three just for budget preparation. Only
  one respondent reported not using a computer.

- Senior FMs reported that their subordinate analysts
  required training primarily in the following three
  areas:

  * Writing Justifications/Narratives/Written
    Communication Skills

  * Computer Utilization/ADP Skills

  * Analysis Skills

The implications of these results are significant for

the financial management organizations of the two type

commands examined in this study. These results also may

apply Navy-wide. If this is the case, such a finding would

present a pessimistic outlook for the future of Navy

financial management unless some improvements in training

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are made. As suggested by Roberts, "How you train speaks
directly to what you think about or how you value your
people" [Ref. 19].

IV. CONCLUSIONS AND RECOMMENDATIONS

A. CONCLUSIONS

As evidenced by respondent's answers to the thesis
questionnaire, AIRPAC and SURFPAC financial management
organizations evidence a lack of entry level training for
their civilian budget analyst personnel.[1] The absence of
adequate training places an administrative burden on each
type command's comptrollership, but especially on their
subordinate field level activities. Where this is the case,
budget formulation and execution is not performed
adequately, and management efficiency is sacrificed.

Requirements for detailed budget preparation and
justification may be overwhelming for an undertrained
financial management workforce. For example, can quality
budget submissions be provided by field level activities
when submission requires computerized exhibits, but
analysts are hired without computer skills and, once hired,
do not receive formal computer training? Is it realistic to
expect budget analysts to submit coherent budget
justifications and narratives when they lack the writing and
communication skills to complete these tasks? The answer to

---

[1] Concluding comments apply to U.S. Civil Service
budget analysts. Limited responses from Foreign National
personnel from AIRPAC/SURFPAC overseas activities precludes
generalizing these remarks to FN budget analysts.

both questions appears to be "NO." However, job performance requirements are in force despite the inadequacy of formal training on the basis of data derived from budget analysts surveyed in this study.

A shortage of qualified entry-level budget analysts will continue to be a problem for the two type commands and DON. The lack of trained entry-level budget analysts is a problem endemic to the federal government, and may be attributed in part to the lack of college curricula designed to produce budgeteers and the complex nature of the federal budget process. Entry level training is needed. The quality of individuals attracted to apply for budget analyst positions, as revealed by the relatively low level of college education background for budget analysts responding to the thesis survey also is affected by the level of salary offered at entry level.

The Centralized Financial Management Training Program, operational since 1973, has not been able to provide a sufficient number of trainees to meet the financial management manpower requirements of DON. Other formal entry level training is offered by NAFC through its four short courses but, as discussed in chapter two, the courses are not offered on a regular basis by their area training coordinators. Motivated analysts can take the courses in a self-study format. Unfortunately, when taken for self-study, the burden of learning remains with the

analyst/trainee even though a command appointed "subject matter expert" is required by NAFC to support the individual taking the course.

While the four NAFC courses cover the big picture, they do not teach computer skills, budget justification writing skills or budget formulation/execution analysis skills, the "bread and butter" tools required of an effective analyst on a daily basis.

On-the-job training has been identified as the primary training method for AIRPAC and SURFPAC analysts to gain "skill and proficiency" in their knowledge and job requirements. However, OJT relies heavily on trainer ability to relate important concepts to the trainee and is, therefore, limited by the trainer's knowledge and proficiency with the subject matter. OJT also lacks the standardization and comprehensiveness afforded by formalized training courses.

The relaxed qualification standards issued by OPM in December 1988 for the administrative series professionals (including budget analysts), and the lack of formal entry level training, may lead to further administrative distress for financial managers and comptrollers within the type commands surveyed and in the DON. OPM's initiative to relax entrance requirements may increase the recruitment of individuals for entry level positions in the professional financial management series, but less qualified individuals

will require more training from a system that is already
lacking a training structure to support its current needs.
This will leave senior FMs to cope with the administrative
tasks of budget formulation and execution with an even more
poorly trained workforce.

B.   RECOMMENDATIONS

1.   Entry Level Training

Develop entry level training at the command/claimant
and type command levels to supplement the CFMTP and the four
NAFC sponsored short courses. Training should specifically
be provided in the following areas:

- Computer utilization and automated data processing as
  applied in field-level budget formulation and
  execution.

- Writing justifications and budget submission narratives
  to meet the informational, accuracy, clarity, and
  brevity requirements of major claimants and NAVCOMPT.

- Budget analysis skills, what to compare to what; how to
  establish norms and/or standards for comparison with
  current inputs from subordinate activities; how to
  perform trend analysis and make projections into
  outyears.

2.   Practical Comptrollership Course

Continue to refine and improve the Practical
Comptrollership Course at the Naval Postgraduate School as a
mid-level financial management training course. It was
suggested by survey respondents from all levels of AIRPAC
and SURFPAC financial management community that the PCC
would better serve budget analysts if it were expanded to
three or four weeks, and were offered to entry-level

(GS-5/7) personnel. These suggestions further indicate the need for entry-level training but, they would accomplish that training by reducing the availability of current training provided in the PCC, which is the only mid-level financial management training course available to meet the training needs of field level budget professionals. This does not appear to be a reasonable change because of the loss of training to mid-level financial managers. A better alternative might be an augmentation of the PCC for entry-level personnel.

3. NAFC Sponsored Area Training Coordinators

All NAFC Area Training Coordinators should be encouraged (required) to solicit training requirement inputs from all commands within their geographic area of responsibility and to offer these courses at least semiannually.

4. Training Courses as Minimum Requirements

The NAFC courses should be made required training for all budget analysts to the extent that courses apply directly to individual job descriptions.

5. Standardize Self-Study Offerings

Commands with personnel enrolling to take NAFC courses on a self-study basis or commands that teach a large group of their personnel, should be required to certify the use of the NAFC approved instructor's guide. This should

not be optional. More meaningful and consistent training would be accomplished through standardization.

6. **Examine Training in Other DOD Organizations**

Evaluate the formal training resources for financial managers and budget analysts presently available to personnel in the Department of the Army and Department of the Air Force. Determine if these courses can be readily adapted to support DON training requirements and examine the potential benefit of shared training resources.

7. **Training Evaluation Forms**

Training evaluation should be required for all course completions and the results should be analyzed and applied to improve training curricula. CFMTP evaluates at the end of every OJT period for each academic requirement. An evaluation system that addresses type of OJT assignment or class material covered and quality of training received, and also solicits from the trainee an estimate of the training's usefulness, can be invaluable to the training program manager. Through such evaluations, training can be updated to meet the ever changing information requirements of the job environment. Open communication and a constant review of program effectiveness are a must to maintain an efficient training program that is supportive of field analyst needs.

C. AREAS FOR FUTURE STUDY

1. Repeat Study for Other DON Personnel

Conduct a similar survey of other type command, claimancies and NAVCOMPT budget analysts to determine their sources of training, requirements for formal training, and training adequacy.

2. Foreign Nationals Study

Survey foreign national financial management personnel in their native language to more accurately determine the training requirements of foreign national budget analysts.

3. Expand Research Design

Expand the research design to examine the cause of reported differences between AIRPAC and SURFPAC budget analyst requests for additional training. Does time on the job or GS level contribute to or explain the difference?

4. IDAFMS

Determine the potential for expanding the IDAFMS software package to more effectively support the budgeting side of financial management, especially at the field activity level. This system appears to have been developed primarily as an accounting information system to support major claimants or NAVCOMPT. It might be modified to support field level activities so as to meet their management information system requirements. Such modification might increase IDAFMS related training

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motivation at the type command and field levels. Many field

level activities have developed or are in the process of

developing a financial management MIS independent of IDAFMS

to function effectively.

APPENDIX

EXAMPLE BUDGET ANALYST TRAINING QUESTIONNAIRE

This survey is designed for distribution to budget analysts at shore stations and headquarters within COMNAVAIRPAC and COMNAVSURFPAC. The survey is the primary research instrument for gathering information for AIRPAC and SURFPAC comptroller's offices and for an instructional research project in the Department of Administrative Sciences at the Naval Postgraduate School. The focus of the study is the adequacy of training support available to prepare financial managers and budget analysts to do their jobs relative to position requirements. Results of the study will be used to develop conclusions regarding improved training support.

Individual's responses to the questionnaire are CONFIDENTIAL!

For most questions choices are provided and you will only need to check the appropriate block. Where written answers are asked for, please respond to each question in the space provided as completely as possible. If in responding to a question you need more space than that provided, attach a separate page and label your continued response by question number. PLEASE TYPE OR CLEARLY PRINT YOUR RESPONSES!

When you have completed the survey, please seal it in the blank envelope provided, and return the sealed envelope to the individual who gave you the survey (generally this should be the controller). Please be sure that you **DO NOT WRITE YOUR NAME** on either the survey form or the return envelope! Once all the surveys for your command have been completed and collected, they will be mailed directly to the Naval Postgraduate School.

Please read each question completely before answering.

1. Are you assigned to a NAVAIRPAC or NAVSURFPAC activity and is that activity located in CONUS or overseas?

    ( ) AIRPAC   ( ) SURFPAC

    ( ) CONUS   ( ) OVERSEAS

2. What is the total dollar amount of the annual budget at your activity, including direct and reimbursable funds?

    $_____Million

3. What is the title of your current position?

    ( ) Comptroller   ( ) Deputy Controller

    ( ) Budget Officer   ( ) Accounting Officer

    ( ) Supervisory Budget Analyst ( ) Budget Analyst

    ( ) Budget Assistant   ( ) Other_____

4. What is your pay plan and grade?

    ( ) GS 5   ( ) GS 6   ( ) GS 7

    ( ) GS 8   ( ) GS 9   ( ) GS 10

    ( ) GS 11   ( ) GS 12   ( ) Other_____

    ( ) MILITARY (Specify rank and service)_____

5. For civilian government employees, what is your job series code?

    ( ) GS 501 Financial Specialist/Administrator

    ( ) GS 505 Financial Manager

    ( ) GS 510 Accounting

    ( ) GS 560 Budget Officer/Analyst

    ( ) Other _____

6. How long have you served in your current position?_____

7. What job did you have immediately prior to your current position?_____

8. How long have you worked for the Dept of Navy?_____

9. Have you completed or are you now enrolled in the 2 year Financial Management Trainee Program administered by the Navy Finance Center in Cleveland, OH?

    ( ) YES   ( ) NO   ( ) ENROLLED NOW

10. Indicate your highest level of education completed.

    ( ) High School   ( ) 2-year College Degree

    ( ) 4-year College Degree ( ) 1 or 2-year Graduate
                                     Degree

    ( ) Other_____

    * If you have received a college degree, was the degree in a Business related field (Accounting, Financial Management, etc.) or Other? (Circle One)

11. Have you attended the Practical Comptroller Course (PCC) offered at the Naval Postgraduate School in Monterey, CA?

    ( ) YES   ( ) NO

    If "yes", in what areas was the course useful in improving job skills. What would you like to see added, if anything, to make the PCC more helpful for financial management, budget analyst and/or accounting training specifically?_____
    _____
    _____

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12. On an annual basis, how are your time and effort
    approximately divided between the budget formulation
    process and the budget execution process (i.e., 50/50%,
    60/40%)?

    Budget Formulation_____%   Budget Execution_____%

    Please note that in the questions that follow the term

"subordinate activity" is used to describe either a station

(responsibility center) or a cost center as may be the case

for the individual responding.

13. Below and continuing on the next page are some of the
    "typical" knowledge requirements listed in various
    Position Description documents (PD) for budget
    analysts. Read each requirement and indicate if it
    applies to your position by putting a check in column
    1. In column 2, indicate by what primary methods you
    received training or gained proficiency in that item,
    by entering one of the following codes:

    JT = On the Job Training
    C = Undergraduate College Education
    B = Business School
    N = Navy Training Courses
    S = Self Study
    P = Office of Personnel Management (OPM)
    O = Other

    Then in column 3, check if you would like to have
    additional training in that requirement.

Check   Check
  if   for more
Applies Codes Training

_____ _____ _____   "Knowledge of Navy manuals for budget
                           and accounting."

_____ _____ _____   "Skill in maintaining funds control
                           procedures and preparations for
                           dissemination subordinate activities."

_____ _____ _____   "Knowledge of and skill in applying
                           the principles and practices of budget
                           formulation, estimates, and to review,
                           consolidation and preparation of
                           budget data to proper schedules."

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_____ _____ _____ "Knowledge of and skill in applying the principles and practices of budget execution, to monitor obligations and expenditures within the legal and statutory limitations of approved funding."

_____ _____ _____ "Background and training in management administration, budgeting, accounting, and knowledge of governmental organizations."

_____ _____ _____ "A thorough working knowledge and understanding of the planning, programming, budgeting and accounting systems... as related to the budgetary cycle and development of multi-year budget requests, plans and milestones."

_____ _____ _____ "...be able to apply microcomputer technology, electronic spreadsheet usage, and other financial management applications of electronic data processing."

_____ _____ _____ "Familiarity with accrual accounting concepts..."

_____ _____ _____ "... a complete understanding of governmental accounting and financial reporting techniques, requirements, and of the methods used by the Navy for cost analysis and control."

_____ _____ _____ "Detailed knowledge of NAVSO P-3006, Financial Management of Resources (Shore Activities)."

_____ _____ _____ "Detailed knowledge of IDAFMS."

If there are other skills and training not identified above, please indicate the skill and source of training._____

_____

_____

14. The following list presents some of the "typical"
    functions performed by budget analysts during the
    budget formulation process. First, in column 1,
    indicate which task(s) you perform by checking the
    appropriate item. Next, in column 2, for the tasks
    selected, rank the tasks in terms of the level of
    effort required for satisfactory completion, where 1
    requires the most effort and 5 requires the least
    effort. In column 3, rank the items in terms of
    mission importance, where 1 is the most important and 5
    is the least important. Then in column 4, check if you
    would like more training in that requirement.

Check   Effort Impor- Check
 if   Req'd   tance   for
Applies (1-5)   (1-5)   More
                        Training

_____   _____   _____   _____   Recommend the distribution of
                                budget control amounts received
                                in the budget call from higher
                                authority.

_____   _____   _____   _____   Prepare and distribute procedural
                                guidance to subordinate
                                activities for budget call
                                preparation.

_____   _____   _____   _____   Review, audit and evaluate
                                submissions from subordinate
                                activities for completeness,
                                accuracy and adequacy.

_____   _____   _____   _____   Prepare budget projections.

_____   _____   _____   _____   Compile and summarize inputs from
                                subordinate activities into a
                                budget plan for submission to
                                higher authority.

    Others not listed? (Please identify)
_____   _____   _____   _____   _____
                                _____
                                _____
                                _____

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15. The following list presents some of the "typical"
    functions performed by budget analysts during the
    budget execution process. First, in column 1, indicate
    which task(s) you perform by checking the appropriate
    item. Next, in column 2, for the tasks selected, rank
    the tasks in terms of the level of effort required for
    satisfactory completion, where 1 requires the most
    effort and 5 requires the least effort. In column 3,
    rank the items in terms of mission importance, where 1
    is the most important and 5 is the least important.
    Then in column 4, check if you would like more training
    in that requirement.

Check   Effort Impor- Check
  if   Req´d   tance   for
Applies (1-5)   (1-5)   More
                         Training

_____   _____   _____   _____   Recommend initial funding
                                 distribution levels for
                                 subordinate activities based upon
                                 historical and/or budget data
                                 analysis.

_____   _____   _____   _____   Analyze budget execution
                                 (obligation and expenditure) of
                                 subordinate activities through a
                                 review of accounting reports or
                                 documents relative to approved
                                 plans.

_____   _____   _____   _____   Identify funding shortfalls.

_____   _____   _____   _____   Make recommendations for changes
                                 including potential need for
                                 reprogramming, transfer of funds
                                 or other account reallocations.

_____   _____   _____   _____   Review and prioritize quarterly
                                 and mid-year reviews.

_____   _____   _____   _____   Provide written justifications
                                 and/or recommendations or
                                 reclamas.

_____   _____   _____   _____   Collect data for individual or
                                 consolidated reports of the
                                 status of funds, expenses and
                                 obligations as required for
                                 higher authority.

_____ _____ _____ _____ Formulate and analyze data for
individual or consolidated
reports of the status of funds,
expenses and obligations as
required for higher authority.

Others not listed? (Please identify)

_____ _____ _____ _____ _____

_____

_____

16. Do you use a computer for budget preparation and/or
    budget execution?

    ( ) Budget Preparation   ( ) Budget Execution

17. What type of computer(s) do you use?

    ( ) Mainframe   ( ) Minicomputer   ( ) PC

18. What software application(s)?

    ( ) Spread Sheet   ( ) Word Processing

    ( ) Data Base Management   ( ) Other_____

    Please list three(3) or more of the typical uses of
    computer software applications. (Allotments, spent vs
    allotted, analyzing this year vs last year,
    justifications, other)

    _____

    _____

    _____

19. Which software application is the most useful?

    _____

20. What training have you received on the computer software
    application(s) used?

    ( ) On the Job Training   ( ) Self-Study

    ( ) Short Course   ( ) Other_____

21. Do you use IDAFMS within your office?

    ( ) YES   ( ) NO

    If "yes", indicate the source, of training, its type
    (basic, advanced, individually tailored to your

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position, etc.) and the length of any training in hours.

_____
_____
_____
_____

22. Have you received on the job training (OJT) as a financial manager or budget analyst, other than that previously described?

( ) YES ( ) NO

If "yes", identify the training topics, frequency of training (how often), and the total hours of training received.

_____
_____
_____
_____

23. In what areas do you think financial management or budget analyst training should be improved? Rank items listed by your highest priority training needs?

_____
_____
_____
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24. **For CONTROLLERS and SUPERVISORS ONLY!** What training would you like to see for your subordinates (e.g., computer utilization, preparation of justifications, communication and analysis skills, etc.)? Please specify by position function: budget analysts, accounting technicians, etc.

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25. Your time and effort in completing this survey is sincerely appreciated! If there is anything that you would like to add that was not covered in the questionnaire that you believe is relevant to the subject of budget analyst training, please indicate your remarks in the space below. **THANK YOU!**

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